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December 28, 2005

VIA HAND DELIVERY

Chairman Jeff Hatch-Miller Arizona Corporation Commission 1200 West Washington Phoenix, AZ 85007

> Coronado Utilities, Inc. - Application for CC&N and Financing Request Re:

ACC Docket No.: SW-04305A-05-0086, SW-04305A-05-0087

Dear Chairman Hatch-Miller:

Enclosed please find the direct testimonies of Jason P. Williamson and John W. Clingman, filed today with Docket Control, in the above-captioned matter. These testimonies are being filed pursuant to the December 20, 2005 procedural order, in preparation of the hearing requested by the Commission that is currently scheduled for January 27, 2006 at 10:00 a.m., at the Commission's Tucson offices, Room 222, 400 West Congress St., Tucson, Arizona.

Thank you for your time and consideration in this matter.

Sincerely,

Patrick J. Black

Enclosures

Docket Control (w/out encl.) cc:

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December 28, 2005

VIA HAND DELIVERY

Commissioner William A. Mundell Arizona Corporation Commission 1200 West Washington Phoenix, AZ 85007

Re: Coronado Utilities, Inc. - Application for CC&N and Financing Request

ACC Docket No.: SW-04305A-05-0086, SW-04305A-05-0087

Dear Commissioner Mundell:

Enclosed please find the direct testimonies of Jason P. Williamson and John W. Clingman, filed today with Docket Control, in the above-captioned matter. These testimonies are being filed pursuant to the December 20, 2005 procedural order, in preparation of the hearing requested by the Commission that is currently scheduled for January 27, 2006 at 10:00 a.m., at the Commission's Tucson offices, Room 222, 400 West Congress St., Tucson, Arizona.

Thank you for your time and consideration in this matter.

Sincerely,

Patrick J. Black

Enclosures

cc:

Docket Control (w/out encl.)

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December 28, 2005

VIA HAND DELIVERY

Commissioner Marc Spitzer Arizona Corporation Commission 1200 West Washington Phoenix, AZ 85007

Re: Coronado Utilities, Inc. - Application for CC&N and Financing Request ACC Docket No.: SW-04305A-05-0086, SW-04305A-05-0087

Dear Commissioner Spitzer:

Enclosed please find the direct testimonies of Jason P. Williamson and John W. Clingman, filed today with Docket Control, in the above-captioned matter. These testimonies are being filed pursuant to the December 20, 2005 procedural order, in preparation of the hearing requested by the Commission that is currently scheduled for January 27, 2006 at 10:00 a.m., at the Commission's Tucson offices, Room 222, 400 West Congress St., Tucson, Arizona.

Thank you for your time and consideration in this matter.

Sincerely,

Patrick J. Black

Enclosures

cc: Docket Control (w/out encl.)

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December 28, 2005

VIA HAND DELIVERY

Commissioner Mike Gleason Arizona Corporation Commission 1200 West Washington Phoenix, AZ 85007

Re: Coronado Utilities, Inc. - Application for CC&N and Financing Request

ACC Docket No.: SW-04305A-05-0086, SW-04305A-05-0087

Dear Commissioner Gleason:

Enclosed please find the direct testimonies of Jason P. Williamson and John W. Clingman, filed today with Docket Control, in the above-captioned matter. These testimonies are being filed pursuant to the December 20, 2005 procedural order, in preparation of the hearing requested by the Commission that is currently scheduled for January 27, 2006 at 10:00 a.m., at the Commission's Tucson offices, Room 222, 400 West Congress St., Tucson, Arizona.

Thank you for your time and consideration in this matter.

Sincerely,

Patrick J. Black

Enclosures

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December 28, 2005

VIA HAND DELIVERY

Commissioner Kristin Mayes Arizona Corporation Commission 1200 West Washington Phoenix, AZ 85007

Re: Coronado Utilities, Inc. - Application for CC&N and Financing Request

ACC Docket No.: SW-04305A-05-0086, SW-04305A-05-0087

Dear Commissioner Mayes:

Enclosed please find the direct testimonies of Jason P. Williamson and John W. Clingman, filed today with Docket Control, in the above-captioned matter. These testimonies are being filed pursuant to the December 20, 2005 procedural order, in preparation of the hearing requested by the Commission that is currently scheduled for January 27, 2006 at 10:00 a.m., at the Commission's Tucson offices, Room 222, 400 West Congress St., Tucson, Arizona.

Thank you for your time and consideration in this matter.

Sincerely,

Patrick J. Black

Enclosures

cc: Docket Control (w/out encl.)